

**Hamilton-Wenham
Regional School District**



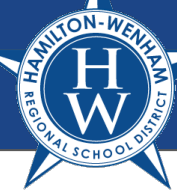
**FY23 Year-End
Expenditures Summary**

As of June 30, 2023
School Committee Meeting
Thursday, August 17, 2023



Highlights

- Another year with high levels of:
 - Staff Turnover
 - Vacant Positions
 - Transfers
 - Changes to assignments
 - Changes to FTE/Schedule
- Resulted in \$1.4M in payroll funds left at year-end
- OOD Tuitions year-end totals came in \$300K under the original budget amount
- We rereviewed an additional:
 - \$272K in Circuit Breaker Offsets
 - \$102K in School Choice-in Offsets
 - \$108K in Other Grant Offsets
- During the year we utilized \$375K for Capital Improvements as well as an additional ~\$146K in technology



Summary by DESE

Summary by DESE Category	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance
Administration	\$ 1,462,438	\$ 1,462,438	\$ 1,269,317	\$ 46,073	\$ 147,048
Instructional Leadership	\$ 2,733,992	\$ 2,733,992	\$ 2,521,072	\$ 43,967	\$ 168,953
Teachers	\$ 13,377,567	\$ 13,377,567	\$ 11,483,327	\$ 1,504,368	\$ 389,873
Other Teaching Services	\$ 2,771,087	\$ 2,689,087	\$ 2,146,185	\$ 128,053	\$ 414,848
Professional Development	\$ 640,177	\$ 640,177	\$ 421,226	\$ 78,174	\$ 140,777
Inst. Materials, Equip., & Technology	\$ 961,543	\$ 1,191,879	\$ 1,095,873	\$ 30,497	\$ 65,510
Guidance, Counseling, Testing	\$ 1,418,828	\$ 1,418,828	\$ 1,237,983	\$ 121,310	\$ 59,534
Pupil Services	\$ 3,035,501	\$ 3,229,139	\$ 2,906,537	\$ 71,073	\$ 251,529
Operations & Maintenance	\$ 2,898,639	\$ 2,965,639	\$ 2,547,210	\$ 258,911	\$ 159,517
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,492,642	\$ 7,189,282	\$ 67,184	\$ 236,176
Capital & Fixed Assets Improvements	\$ -	\$ 375,000	\$ 286,197	\$ 88,895	\$ (92)
Programs with Other School Districts	\$ 3,220,196	\$ 3,089,860	\$ 2,625,065	\$ 9,733	\$ 455,061
Grand Total	\$ 40,666,248	\$ 40,666,248	\$ 35,729,274	\$ 2,448,238	\$ 2,488,736

Payroll Balance - \$1,365,089

Non-Payroll Balance - \$1,123,646³



Summary by DAC

Summary By Site & Support Program	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance
Buker Elementary School	\$ 2,551,792	\$ 2,562,480	\$ 2,165,054	\$ 261,219	\$ 136,207
Cutler Elementary School	\$ 2,787,032	\$ 2,798,970	\$ 2,386,618	\$ 263,036	\$ 149,316
Winthrop Elementary School	\$ 3,810,998	\$ 3,801,436	\$ 3,252,612	\$ 308,825	\$ 239,998
Miles River Middle School	\$ 5,225,624	\$ 5,236,312	\$ 4,521,651	\$ 476,970	\$ 237,691
Regional High School	\$ 6,458,562	\$ 6,514,250	\$ 5,494,015	\$ 579,201	\$ 441,034
Athletics	\$ 529,967	\$ 529,967	\$ 481,522	\$ 740	\$ 47,705
Central Office	\$ 3,749,943	\$ 3,882,141	\$ 3,325,583	\$ 127,701	\$ 428,856
District Operations & Maintenance	\$ 904,614	\$ 871,614	\$ 666,893	\$ 99,309	\$ 105,413
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,492,642	\$ 7,189,282	\$ 67,184	\$ 236,176
Capital & Fixed Assets	\$ -	\$ 375,000	\$ 286,197	\$ 88,895	\$ (92)
Special Education	\$ 5,468,511	\$ 5,338,175	\$ 4,734,269	\$ 115,445	\$ 488,461
Technology	\$ 1,032,926	\$ 1,263,262	\$ 1,225,577	\$ 59,714	\$ (22,029)
District Totals	\$ 40,666,248	\$ 40,666,248	\$ 35,729,274	\$ 2,448,238	\$ 2,488,736



Administration - \$147,048

- \$70,268 Super/Assistant Super Office Supplies, Contracted Services, and Contingency Funds
- \$49,389 Special Education Legal Fees
- \$27,349 School Committee Contingency + Lower Legal/Minutes Costs
- \$25,894 Administrative Salary Contingency
- \$12,435 Office Personnel CBA PD
- \$10,297 Vacancies
- \$(48,584) New/Enhanced DW Technology - Panorama, Vector, JAMF, Budget Sense to Cloud, Website Upgrade



Instructional Leadership - \$168,953

- \$59,815 (0.6)FTE OOD Chair Reduction
- \$34,038 Staff Turnover
- \$33,192 Unspent Stipends
- \$15,000 NEASC Accreditation
- \$11,500 Collaborative Memberships
- \$10,016 Additional Grant Offsets
- \$7,782 Principal's & Director's Affiliations
- \$5,650 Vacancies
- \$3,388 Office Supplies & Materials



Teachers - \$389,873

- \$101,796 Additional School Choice-in Offset
- \$99,192 Unpaid Leaves
- \$96,403 Staff Turnover
- \$67,049 (0.4)FTE Fine Arts Teacher Reduction
- \$63,522 Reduction of 1.0FTE PreK Classroom Teacher
- \$58,907 Vacant 0.7FTE SLP Teaching Position
- \$47,860 ELL Teacher Vacancy & Turnover
- \$46,458 (0.6)FTE World Language Teacher Reduction
- \$24,396 Vacancies
- \$20,773 Senior Status to Longevity Recalculation
- \$19,718 Reverse Salary Scale Advancement
- \$11,358 Additional Grant Offsets
- \$11,353 Teaching 6th Class Stipends
- \$11,000 Tutoring
- \$3,101 Retirement Savings
- \$(55,500) Transfers
- \$(84,407)PreK Offset Reduction
- \$(115,765) 2.0FTE Moderate Special Education Teacher Trade-in for (6.0)FTE TA's



Other Teaching Services - \$414,848

- \$159,397 (6.0)FTE TA's Trade-in for 2.0FTE Moderate Special Education Teacher
- \$95,008 Staff Turnover
- \$78,828 Additional Grant Offsets
- \$50,000 Tutoring
- \$30,500 Substitute Covering for TA
- \$24,520 (1.0)FTE Moderate Special Education TA Reduction
- \$24,175 Summer School
- \$20,147 Unpaid Leaves
- \$13,901 – 504 Expenditures
- \$6,321 Merrimack Fellow Savings
- \$4,923 Literacy Stipends + Senior Status to Longevity Recalculation
- \$3,547 Reverse Salary Scale Advancement
- \$(19,640) High Substitute Usage
- \$(26,500) Transfers
- \$(83,061) Increased Contracted Service Partially due to SLP Vacancy



Professional Development - \$140,777

- \$78,070 Discretionary PD
- \$34,560 Substitutes Salaries for PD Due to Lack of PD
- \$13,757 Summer Curriculum & TA PD
- \$10,016 Additional FY23 Grant Funds
- \$7,585 Vacancies
- \$5,005 Senior Status to Longevity Recalculation
- \$1,794 Reverse Salary Scale Advancement



Inst. Materials, Equip., & Technology - \$65,510

- \$130,336 Transfers
- \$105,003 Unused Discretionary S&M
- \$43,962 Reclassified Software
- \$9,725 Technology and/or Software
- \$(60,000) Additional Audio Devices
- \$(70,336) Additional Laptops
- \$(104,541) Hardware



Guidance, Counseling, Testing - \$59,534

- \$30,632 Unpaid Leaves
- \$18,155 Staff Turnover
- \$8,809 Vacancies
- \$1,794 Reverse Salary Scale Advancement
- \$424 Unused Discretionary S&M
- \$(282) Senior Status to Longevity Recalculation



Pupil Services - \$251,529

- \$193,638 Transfers
- \$44,060 Café Bailout
- \$40,125 Vacant Lunch Monitors
- \$27,587 Additional Athletic User Fees Collected
- \$22,510 Unspent Athletic Sport Expenditures
- \$13,046 Staff Turnover
- \$11,917 Unused Stipends
- \$8,205 Additional Grant Offsets
- \$7,175 Reverse Salary Scale Advancement
- \$30,632 Unpaid Leaves
- \$2,315 Nurse PD, Contract Services, and S&M
- \$3,130 Athletic Scholarships
- \$(5,522) Athletic Administrative Contracted Services and S&M
- \$(9,216) Other Student Activities Expenses
- \$(102,385) Transportation Budget Balance



Operations & Maintenance - \$159,517

- \$67,000 Transfers
- \$48,202 Maintenance Vacancy
- \$36,757 Technology Infrastructure
- \$20,630 Office Personnel & Overtime
- \$12,870 Net Result of Staff Turnover, CBA Overages, and Unpaid Days
- \$10,257 Extraordinary Maintenance
- \$(1,894) Utilities
- \$(4,602) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(37,607) Increased Contracted Maintenance & S&M



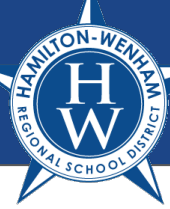
Benefits & Fixed Charges - \$236,176

- \$432,930 Health & Life Insurance Premiums & Deductible
- \$415,601 Payroll Taxes, Unemployment, Worker's Comp, & Property/Liability Insurances
- \$18,645 Essex Retirement Appropriation
- \$16,905 Vacant Crossing Guard
- \$7,332 Leased Office Equipment
- \$(1,599) 403b Match & Sick Day Buy-Back
- \$(653,638) Q1 & Q2 Transfers



Capital & Fixed Assets Improvements - \$(92)

- \$375,000 Q2 & Q3 Transfers
- \$(220,819) SMART Boards
- \$(12,479) Desks
- \$(141,794) Weight Room



Programs with Other School Districts - \$455,061

- \$19,513 Less School Choice-out
- \$305,024 Change in Enrollment/Projected Enrollment
- \$272,275 Circuit Breaker Offset
- \$(11,415) Additional Prepayments
- \$(130,336) Q2 Transfers



Debt - \$(7,005)

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- \$(7,005) Additional Interest on our Short-term BANS



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Year-End Transfer Requests

1. Transfer \$100 from “Administration” to “Capital & Fixed Assets Improvements”
2. Transfer \$7,005 from “Administration” to “Debt”



Transfer Motion

Proposed Budget Transfer Motion for School Committee Vote:

Motion: The Hamilton-Wenham Regional School Committee approves the FY23 Operating & Debt Expense Budget Transfers as recommended here in by the Assistant Superintendent of Finance & Administration and as presented on the previous slide entitled “**Year-End Transfer Requests**”.

